

NON USABLE CODES: Always use these with a **non usable** sale

- 01 FAMILY** Sale between members of the same family.
- 02 LOVE AND AFFECTION** Sale in which "Love and affection" are part of the sales price. This is stated in the deed.
- 03 INTER CORPORATION** Sales between a corporation and stockholder, subsidiary, affiliate or another corporation whose stock is in the ownership etc.
- 04 CORRECTING DEED** Transfers of convenience; for example sales for the sole purpose of correcting defects in the title (a correcting deed), a transfer for the purpose of creating a survivorship, etc.
- 05 DEED DATE** The date the deed was signed or date of agreement is more than six (6) months prior to the October 1st assessment date of the current sampling year. (That is, the deed date is prior to April 1st).
- 06 PORTION OF PROPERTY** Sales of property conveying only a portion of the property assessed as a unit. For example, a one-acre parcel sold out of a ten-acre tract where the assessment is for a ten-acre tract- usually called a "split".
- 07 CHANGE IN PROPERTY** Sales of property **substantially** improved or changed subsequent to the assessment date (new construction, very poor condition, fire damage, additions, and property line changes).
- 08 PART INTEREST** Sales of an undivided or part interest in real property. For Co ops use this code.
- 09 TAX SALE.**
- 10 A WILL** Conveyances made in accordance with an article of the decedent's will, a grantee that is a devisee.
- 11 COURT ORDER** Judicial sale that is a sale from a court order.
- 12 NON BUILDABLE LOT** Sale of a non-buildable lot to an abutting owner.
- 13 BANKRUPTCY** Sale in bankruptcy proceeding, receivership or assignment for the benefit of creditors, dissolutions, and liquidation sales.
- 14 FORECLOSURE** Sale of a foreclosed property.
- 15 GOVERNMENT AGENCY** Sale to or from a government agency (local, state or federal).
- 16 CHARITABLE GROUP** Sale to or from a charitable, educational, benevolent or religious organization.
- 17 TWO TOWNS** Sale of a parcel of real property assessed or located in more than one town or state.

- 18 IN LIEU OF FORECLOSURE** Transfer to banks, insurance companies, savings and loan associations, mortgage companies, or any other lien holder, when the transfer is made in lieu of a foreclosure.
- 19 EASEMENT** Sales, such as to or from public utility companies, electric, telephone, pipeline companies or individuals. (Right of way.)
- 20 CEMETERY** Sale of cemetery lot.
- 21 PERSONAL PROPERTY EXCHANGE** Sale of real property in exchange for any asset other than cash, such as other real estate, stocks or bonds, or other personal property.
- 22 MONEY AND PERSONAL PROPERTY** Sale of real property, which includes household furniture, machinery, fixtures, equipment, inventories or goodwill, when the cash value of such items is indeterminable. (Note: This category does not apply to appliances or 'built-in' units, which are normally included in the sale. For example, stove, dishwasher, wall to wall carpeting etc.)
- 23 ZONING** Sale of property, the value of which has been materially influenced by zoning changes effected since the last assessment date.
- 24 PLOTTAGE** Combining two or more sites under a single ownership when each is separately considered.
- 25 OTHER REASONS** Ratio is either way too high or way too low. Sale, which for some reason other than those categories enumerated above, is deemed not to be a transaction between a willing buyer (not compelled to buy) and/or a willing seller (not compelled to sell). **Explain under REMARKS.**
- 26 REHABILITATION DEFERRED** (Section 12-65c to 12-65f C.G.S)
- 27 CRUMBLING FOUNDATION ASSESSMENT REDUCTION**
To be used only when property being sold has an assessment reduction due to a crumbling foundation issue
- 28 USE ASSESSMENT** Code 600 Sale of a property which is under a use assessment (farm, forest, open space: Section 12-107a-f).
- 29 NO CONSIDERATION**
- 30 AUCTION** Sales of property at a public or private **auction.**